

EXHIBIT A

USA – DUPLICATE CLAIMS TABLE (8)

<u>Claimant's Name and Address</u>	<u>Duplicate Claim #</u>	<u>Duplicate Claim Amount</u>	<u>Basis for Objection</u>	<u>Surviving Claim #</u>	<u>Surviving Claim Amount</u>
Cibb Inc Pension Plan Ronald A Johnson Ttee 50 Snider Way Sparks, NV 89431	10725-02129	\$405,600.00	The claim is based on investment in Roam Development Group, J Jireh's Corporation, Eagle Meadows Development, and Palm Harbor One and is a duplicate of claim #10725-02261. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-02129 be disallowed in its entirety.	10725-02261	\$405,600.00
Graham, Nanci 240 Upper Terrace #3 San Francisco, CA 94117-4516	10725-02183	\$15,823.13	The claim is based on investment in SVRB \$4,500,000 and is a duplicate of claim #10725-02370. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-02183 be disallowed in its entirety.	10725-02370	\$15,823.13
Osvaldo Zunino Living Trust Dated 12/18/98 c/o Osvaldo Zunino Trustee 3575 Tioga Way Las Vegas, NV 89109-3340	10725-02548	\$620,000.00	The claim is a duplicate of claim #10725-02550. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-02548 be disallowed in its entirety.	10725-02550	\$620,000.00

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Deller, Ross 1469 Harmony Hill Henderson, NV 89014	10725-00042	\$120,000.00	The claim is a duplicate of claim #10725-02484. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00042 be disallowed in its entirety.	10725-02484	\$200,000.00
Nevada Department of Taxation Bankruptcy Section 555 E Washington Ave Ste 1300 Las Vegas, NV 89101-1041	10725-00056	\$18,540.30	The claim is based on taxes not paid and is a duplicate of claim #10725-00134. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00056 be disallowed in its entirety.	10725-00134	\$24,596.42
Marcia J Knox Living Trust Dtd 8/16/04 c/o Marcia J Knox Trustee 1885 Vintners Pl Reno, NV 89509-8334	10725-00766 10725-00797 10725-01029 10725-01037	\$1,527.68 \$46,095.47 \$1,527.68 \$46,095.47	The claims are based on investment in Bay Pompano Beach and are duplicates of claim #10725-01905. The USACM Liquidating Trust requests claim #10725-00766, 10725-00797, 10725-01029, and 10725-01037 be disallowed in their entirety.	10725-01905	\$75,539.24
Joyce E Smith Trust Dated 11/3/99 c/o Joyce E. Smith Trustee 3080 Red Springs Dr Las Vegas, NV 89135-1548	10725-00908		The claim is based on investment in Barusa and is a duplicate of claim #10725-00909. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00908 be disallowed in its entirety.	10725-00909	\$53,791.67

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Rausch, Lawrence 10708 Brinkwood Ave Las Vegas, NV 89134-5245	10725-01223	\$50,599.83	The claim is based on investment in Marlton Square 2 nd and is a duplicate of claim #10725-02476. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01223 be disallowed in its entirety.	10725-02476	\$49,936.00
Everett, Daniel L & Sandra M 921 Crystal Ct Foster City, CA 94404-3517	10725-01330	\$1,164.97	The claim is a duplicate of claim #10725-01387. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01330 be disallowed in its entirety.	10725-01387	\$50,000.00
Winkler Family Trust Dated 3/13/86 c/o Rudolf Winkler & Carmel Winkler Trustees 10000 Rossbury Pl Los Angeles, CA 90064-4826	10725-01645	\$1,210,635.98	The claim is a duplicate of claim #10725-02279. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01645 be disallowed in its entirety.	10725-02279	\$605,317.99